

EXHIBIT L

Item#	Date	Description	Pages
1	12/09/03	HR Meeting Agenda with Philip Fei's notes	1
2	01/04/05	HR Meeting Agenda with Philip Fei's notes	1
3	01/04/05	Sandra Russo email to HR group re Agenda for HR Meeting	1
4	05/10/05	HR Meeting Agenda	1
5	06/27/05	Lisa Carro email to Philip Fei, cc on Daniela Bazemore re her OT questions	3
6	07/15/05	Lisa Carro forward email from Vivian Yost to Philip Fei re Non Exempt Employees Policy	2
7	07/15/05	Copy of "Proposal for a new or modified section Non-Exempt Employees"	2
8	09/09/05	Lisa Carro email to Mary Claire Costello, cc on Philip Fei re her OT Settlement 401k treatment	2
9	10/06/05	Philip Fei's email to Linda Shirley/Lisa Carro/Gregg Rieber, questioning who should make decision about Exempt/Non-exempt status.	1
10	10/06/05	Lisa Carro email to Philip Fei, cc on Gregg Rieber/Linda Shirley, responding above question	2
11	10/07/05	Linda Shirley email to Philip Fei, cc on Gregg Rieber/Lisa Carro, the new hire is non-exempt.	2
12	12/20/05	Amy Favetta's email to Andrew Cooper, cc on Philip Fei, re Nancy Martira's retro OT pay	2
13	02/24/06	Philip Fei email to Lisa Carro, cc on Linda Shirley, report "2005 OT Paid to Executives in IBNA."	3
14	03/16/06	Copy of "Americas HR 2005 Year in Review", given by Janine Cristiano to all HR staff.	17
15	03/21/06	Gregg Rieber email to Philip Fei request six employee's timesheet	1
16	04/21/06	Philip Fei email the report "YTD OT Earnings as of April 21 2006" to Gregg Rieber per request	1
17	05/09/06	Philip Fei forward the report "Final exemption report Updated June 6" from Lisa's 6/8/05 email to Gregg	1
18	05/09/06	Copy of "Final exemption report Updated June 6"	7
19	11/08/06	Philip Fei email the report "Exec OT November 8, 2006" to Gregg Rieber as per request	1
20	11/08/06	Report "Exec OT November 8 2006"	1
21	01/18/07	Linda Shirley email to Philip Fei, re "Lisa Carro would like to pay Canute for the 2 hours in question"	2
22	01/18/07	Amy Favetta email Philip Fei, that Harmeet Bindra is overtime eligible.	1
23	01/29/07	Amy Favetta email Philip Fei, re "OT Eligible Employees" 12 employee in Cheryl Wilson's group	1
24	01/30/07	Amy Favetta email Philip Fei, answered five questions about this new OT group, cc Lisa/Linda/Gregg	2
25	02/01/07	Philip Fei's email to the 12 employees in CW group to inform them they are OT eligible now	1
26	02/05/07	Philip Fei email the report "2006 Overtime Paid" to Lisa/Linda/Amy/Gregg	1
27	02/05/07	Copy of "2006 Overtime Paid"	1
28	05/21/07	Amy Favetta email Philip Fei re another 14 employee are now OT eligible, cc Lisa/Gregg/Linda	2
29	05/21/07	Amy Favetta email the 14 employees to inform them OT eligible, effective 5/21/07	1
30	05/30/07	and 6/5 Amy Favetta ask for "a list of managers that you have as OT eligible"	1
31	06/08/07	Jean D'Elena ask for "a list of emps with Exempt/Non-exempt status" to be loaded to SAP	1
32	06/08/07	Philip Fei email Jean D'Elena the report "Employees Who are Paid OT as of June 1 2007", cc Amy	1